

JUNE 2012 SETTLEMENT INSTRUCTIONS

SETTLEMENT FILING INFORMATION

Settlement filing is done by emailing worksheets and documents that are in an electronic format and by faxing documents that are not in an electronic format to the Settlement Department. The following documents must be emailed to the Settlement Department when the June Settlement is filed with the Auditor of State's Office:

- ✓ One Settlement Sheet Form 105.

The Settlement Sheet Form 105 is an Excel worksheet provided by the Auditor of State's office. You must use the Settlement Sheet Form 105 provided by the Auditor of State's Office when the Settlement is emailed to the Settlement Department for approval.

- ✓ One County Treasurer's Certificate of Tax Collections Form 49TC.

The Form 49TC is an Excel worksheet provided by the Auditor of State's Office. If you have your own Form 49TC, it may be used as long as it is **exactly** the same as the Form 49TC provided by the Auditor of State's Office.

- ✓ One Certificate of Tax Refunds Form 17TC, if property tax refunds are deducted.

The Form 17TC is an Excel worksheet provided by the Auditor of State's Office. If you have your own 17TC, it may be used as long as it is **exactly** the same as the 17TC provided by the Auditor of State's office.

If tax refunds are deducted in the settlement and the refunds include property tax replacement credit and homestead credit, then a check to the state for the state property tax replacement credit and state homestead credit portion of the refunds must be sent to the Settlement Department before the Settlement will be given final approval.

- ✓ The Excise Tax Allocation Deduction Calculation Worksheet must be submitted. This is an Excel worksheet that was provided by the Auditor of State's Office. You must use the current worksheet provided.
- ✓ Treasurer/Auditor Excise Tax Reconciliation Worksheet. This Worksheet is an Excel worksheet that was provided by the Auditor of State's Office. You must use the current worksheet provided.

HIGHLIGHTS OF SETTLEMENT ISSUES

- **New This Settlement.** The Settlement Form 105 and the Apportionment Form 102 now include an additional line in Section A to allow the county to include any pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements, special assessment late payment penalty collections, or any other pre-apportionment adjustments deemed necessary.
- **New This Settlement.** The 2008 & Prior Delinquent Tax & Penalty form is no longer a requirement beginning with this settlement. Counties may opt to continue to separately track and distribute the 2008 & Prior Delinquent Tax & Penalty. The 49TC will still include the column for the treasurer to designate the collections of 2008 & prior delinquent tax and penalties in case your county opts to continue tracking and distributing the 2008 & prior delinquent tax and penalty collections. The Settlement Sheet Form 105 will include line 4 for the reporting of the state's share of the collections of 2008 & prior delinquent tax and penalties if your county opts to continue tracking and distributing the 2008 & prior delinquent tax and penalty collections.
- **New This Settlement.** CEDIT Homestead Credit counties must include at least 5/12th of the 2011 pay 2012 Abstract CEDIT Homestead Credit amount in the June 2012 Settlement. Settlements that do not include the at least 5/12th of the Abstract amount of CEDIT Homestead Credit will not be approved. You must read the Apportionment Sheet, Form 49TC and Settlement Sheet instructions included later in these June Settlement instructions.
- The Settlement Sheet Form 105 Excel worksheet provided by the Auditor of State's Office must be emailed to the Settlement Department when the Settlement is being filed with Auditor of State's Office for approval.
- Adjusted property tax rates and not DLGF certified property tax rates must be used to calculate property tax distributions by county auditors in counties where circuit breaker credit exempt referendum funds exist. Also, Lake and St Joseph must use adjusted property tax rates where circuit breaker exempt debt service and lease rental funds exist. Adjusted property tax rates are calculated by the auditor of state's office and provided to the county auditors of the affected counties.
- Counties who have adopted local property tax replacement credit and/or homestead credit and/or residential property tax replacement credit must include these credit dollars in the June 2012 Settlement. At a minimum 5/12's of the credit dollars shown on the 2011 pay 2012 Abstract must be included in the June 2012 Settlement. Settlements that do not include this minimum amount of credit dollars will not be approved. You must read the Apportionment Sheet, Form 49TC and Settlement Sheet instructions included later in these June Settlement instructions.
- Also included in June Settlement are the Excise Tax Allocations which includes the SWETA, 2009 Welfare Excise Tax, and the 2009 School Excise Tax Allocations. You must read the **EXCISE TAX ALLOCATION DEDUCTIONS** instructions included later in these June Settlement instructions.

HIGHLIGHTS OF SETTLEMENT ISSUES continued...

- A reminder to LOIT Operating Levy Freeze counties. The LOIT Operating Levy Freeze Equivalency Rates provided to you by the DLGF are to be added to the certified property tax rates and the combined rates are used for the distribution of excise tax.

The following instructions are organized in the recommended order of completion. **Please read the following instructions completely before beginning the June Settlement.**

FORM 17TC - CERTIFICATE OF TAX REFUNDS

You **are not** required to deduct property tax refunds in the June Settlement. If property tax refunds are deducted in the June Settlement, then you must file the Certificate of Tax Refunds Form 17TC with the settlement.

An electronic Form 17TC has been created in Excel. The electronic Form 17TC provided by the Auditor of State's office must be used. The only exception is if your software vendor has provided an excel worksheet identical to our electronic form 17TC.

The spreadsheet contains a summary sheet (tab) for the taxing district totals and a sheet (tab) for each taxing district. The taxing district totals from each taxing district sheet (tab) are automatically copied to the summary sheet (tab).

The summary (sheet) tab is labeled Summary Tab. The taxing district tabs are labeled A(1) through A(50). Instructions on how to rename the taxing district tabs A(1) through A(50) to your taxing district names are included below. If you need more than fifty (50) taxing district sheets please contact our office. **Do not add or delete worksheets to our form.**

Entering County Name and Tax Year to Summary Sheet

To enter the county name and settlement year to the Summary Tab, enter the following information:

Where the words "ENTER COUNTY NAME HERE" appears in blue (cell C4), enter the county name.

Where the words "ENTER TAX YEAR HERE" appears in blue (cell C7), enter the year of the settlement.

The County Name and Tax Year will be automatically updated on each individual taxing district sheet.

To Rename Taxing District Tabs

To rename the tabs beginning with Tab A(1) to your taxing district names do the following:.

- Right clicking on the tab
- Select Rename
- Then type the taxing district name

Continue this process until you have renamed a tab for every taxing district.

To complete the data for each taxing district, enter the following information:

Entering Taxing District Name to Taxing District Sheet

In the cell above where "Enter Taxing District Above" appears in blue (cell A8), enter the taxing district name. The spreadsheet automatically copies the taxing district name to the Summary Tab.

CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

Entering Tax Refund Information to Taxing District Sheets

After you have completed the taxing district information, you can begin entering the tax refund information for individual taxpayers.

There are 100 lines available in each taxing district tab for entry of tax refunds. If you need additional lines, you must contact either Brenda Alyea or Janie Cope. They will assist you with increasing the number of lines. **DO NOT DELETE UNUSED WORKSHEETS.**

As a recommendation you may want to use a separate worksheet for refunds for 2008 and prior years as this information is used on the 2008 & Prior Delinquent Tax and Penalty Collection Fund Deduction Calculation Worksheet.

Below is a description of each column and what data is to be entered.

Column One: **“To Whom Paid”** enter the name of the taxpayer who received the refund.

Column Two: **“Date Paid”** enter the date the refund was paid.

Column Three: **“Warrant Number”** enter the check number of the refund.

Column Four: **“Refunded to Taxpayer”** enter the amount refunded to the taxpayer **including interest** paid to the taxpayer. This information can be found on the 17T form, line 102 total due claimant.

Column Five: **“Total State and Local Property Tax Replacement Credit”** enter the Property Tax Replacement Credit amount of the refund. Almost all property tax refunds for tax years prior to payable 2009 will include property tax replacement credit. This information can be found on the 17T form, line 100 property tax replacement credit.

Column Six: **“Total Homestead Credit and Residential Property Tax Replacement Credit”** enter the Homestead Credit amount of the refund. This information can be found on the 17T form, line 100 homestead credit.

Column Seven: **“State Property Tax Replacement Credit Due State”** is the state property tax replacement credit portion of the refund.

Column Eight: **“LOCAL LOIT (CAGIT or COIT) Property Tax Replacement Credit Due Local LOIT (CAGIT or COIT) PTRC Fund”** is the local LOIT (CAGIT or COIT) property tax replacement credit portion of the refund, if applicable.

If your county has a Local LOIT (CAGIT or COIT) Property Tax Replacement Credit rate and the refund pertains to a tax year when both the State Property Tax Replacement and Local LOIT Property Tax Replacement Credit are applicable, then the amount of property tax replacement credit of the refund will need to be broken down between State Property Tax Replacement Credit and Local LOIT property tax replacement credit.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

The calculation method is as follows:

STATE PROPERTY TAX REPLACEMENT CREDIT PORTION (column 7):

TOTAL PROPERTY TAX REPLACEMENT CREDIT AMOUNT DIVIDED BY TOTAL PROPERTY TAX REPLACEMENT CREDIT RATE TIMES THE STATE PROPERTY TAX REPLACEMENT CREDIT RATE.

LOCAL LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT PORTION (column 8):

TOTAL PROPERTY TAX REPLACEMENT CREDIT AMOUNT DIVIDED BY TOTAL PROPERTY TAX REPLACEMENT CREDIT RATE TIMES THE LOCAL LOIT (CAGIT OR COIT) PROPERTY TAX REPLACEMENT CREDIT RATE.

The combination of these two amounts must come back to the total property tax replacement credit. If the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the state property tax replacement credit portion and the local LOIT property tax replacement credit portion adds up to the total property tax replacement credit amount of the refund.

Example :	Total PTRC amount of the refund	\$100.00
	State PTRC rate	15.0000
	Local LOIT PTRC rate	<u>10.0000</u>
	Total PTRC rate	25.0000

Calculate the State Property Tax Replacement Credit Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 15.0000 (the State Property Tax Replacement Credit Rate) = \$60.00

Calculate the Local LOIT Property Tax Replacement Credit Portion:

\$100.00 (total PTRC of refund) divided by 25.0000 (the total PTRC rate) = 4.00
4.00 times 10.0000 (the local LOIT Property Tax Replacement Credit Rate) = \$40.00

State Property Tax Replacement Credit Portion	\$60.00
Local LOIT Property Tax Replacement Credit Portion	<u>\$40.00</u>
Total Property Tax Replacement Credit of Refund	\$100.00

Column Nine: **“State Homestead Credit Due State”** is the state homestead credit portion of the refund.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

Column Ten: **“HEA1001 State Homestead Credit Due HEA1001 Fund”** is the HEA1001 state homestead credit portion of the refund.

Column Eleven: **“COIT Homestead Credit Due COIT HSC Fund”** is the COIT homestead credit portion of the refund.

Column Twelve: **“CEDIT Homestead Credit Due CEDIT HSC Fund”** is the CEDIT homestead credit portion of the refund.

Column Thirteen: **“CEDIT Residential Property Tax Replacement Credit Due CEDIT Residential PTRC Fund”** is the CEDIT Residential Property Tax Replacement Credit portion of the refund.

Column Fourteen: **“LOCAL LOIT (CAGIT or COIT) Homestead Credit Due LOIT (CAGIT or COIT) HSC Fund”** is the local LOIT (CAGIT or COIT) homestead credit portion of the refund.

Column Fifteen: **“LOCAL LOIT(CAGIT or COIT) Residential Property Tax Replacement Credit Due Fund”** is the local LOIT (CAGIT or COIT) residential property tax replacement credit portion of the refund.

If the refund includes homestead credit(s) the amount of the homestead credit will need to be broken down between State homestead credit and, if applicable, HEA1001 state homestead credit, COIT homestead credit, CEDIT homestead credit, Local LOIT (CAGIT or COIT) Residential Property Tax Replacement Credit, and Local LOIT (CAGIT or COIT) Homestead Credit.

The calculation method is as follows:

STATE HOMESTEAD CREDIT PORTION (column 9):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE STATE HOMESTEAD CREDIT RATE.

HEA1001 STATE HOMESTEAD CREDIT PORTION (column 10):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE HEA1001 STATE HOMESTEAD CREDIT RATE.

COIT HOMESTEAD CREDIT PORTION (column 11):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE COIT HOMESTEAD CREDIT RATE

CEDIT HOMESTEAD CREDIT PORTION (column 12):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE
TIMES THE CEDIT HOMESTEAD CREDIT RATE

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT PORTION (column 13):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE TIMES THE LOCAL LOIT (CAGIT OR COIT) RESIDENTIAL PROPERTY TAX REPLACEMENT CREDIT RATE

LOCAL LOIT (CAGIT OR COIT) HOMESTEAD CREDIT PORTION (column 14):

TOTAL HOMESTEAD CREDIT AMOUNT DIVIDED BY TOTAL HOMESTEAD CREDIT RATE TIMES THE LOCAL LOIT (CAGIT OR COIT) HOMESTEAD CREDIT RATE.

The combination of these amounts must come back to the total homestead credit amount of the refund. If the total of the State, HEA1001, COIT, CEDIT homestead credit portions, Local LOIT (CAGIT or COIT) residential property tax replacement credit portion, and the Local LOIT (CAGIT or COIT) homestead credit portion is off by a few cents due to rounding you will need to adjust one of the amounts so that the total of the applicable homestead credits add up to the total homestead credit amount of the refund.

The following example is for a parcel that only has State, HEA1001 state, and CEDIT homestead credit. If your refund includes any other applicable credit rates you would use the same formula as listed above and be certain to total the individual credit portions to be certain they add back to the total homestead credit amount of the refund

Example :	Total HSC of the refund	\$500.00
	State HSC rate	15.0000
	HEA1001 state rate	10.0000
	CEDIT HSC rate	<u>12.5000</u>
	Total HSC rate	37.5000

Calculate the State Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333
13.3333 times 15.0000 (the State Homestead Credit Rate) = \$200.00

Calculate the HEA1001 State Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333
13.3333 times 10.0000 (the total HEA1001 State Homestead Credit Rate) = \$133.33

CERTIFICATE OF TAX REFUNDS - FORM 17TC (Continued)

Calculate the CEDIT Homestead Credit Portion:

\$500.00 (total HSC of refund) divided by 37.5000 (the total HSC rate) = 13.3333
13.3333 times 12.5000 (the total CEDIT HSC rate) = \$166.66

State Homestead Credit Portion	\$200.00
HEA1001 State Homestead Credit Portion	\$133.33
CEDIT HSC Credit Portion	<u>\$166.66</u>
Total HSC of Refund	\$499.99

The result does not come back to the total HSC of the refund due to rounding. Make the following adjustments:

State Homestead Credit Portion	\$200.00
HEA1001 State Homestead Credit Portion	\$133.00
CEDIT HSC Credit Portion	<u>\$167.00</u>
Total HSC of Refund	\$500.00

Column Sixteen: **“Total Refund”** is the total of the Refunded to Taxpayer amount plus the Tax Replacement Credit amount plus the Total Homestead Credit amount. The spreadsheet calculates this amount.

The spreadsheet automatically calculates the totals for each taxing district and copies the taxing district name and totals to the **“Summary Tab”**.

If the tax refunds are included in the June Settlement, then the spreadsheet must be emailed to the Settlement Department when the Settlement is filed. Please check to be certain there are no amounts listed in the proof columns at the far right of the spreadsheet. If there are amounts in the proof column, you will need to review each worksheet to find the error and make the necessary corrections.

If the tax refunds deducted in the settlement include state property tax replacement credit and/or state homestead credit, then a check to the state for the amount of the **state portion** of property tax replacement credit and **state portion** of the homestead credit **must be** sent to the Settlement Department before the Settlement will be given final approval.

Please net the State Property Tax Replacement Credit and State Homestead Credit amounts and remit on one check.

If applicable, a quietus must be written from tax collections to the LOIT (CAGIT or COIT) property tax replacement credit fund for the local property tax replacement credit portion of the refunds. Also if applicable, a quitus must be written from tax collections to the HEA1001 HSC Fund and/or the COIT Fund and/or the CEDIT HSC Fund and/or the LOIT (CAGIT or COIT) HSC Fund for the local homestead credit portion of the refunds, and, if applicable, to the LOIT (CAGIT or COIT) residential property tax replacement credit fund for the residential property tax replacement credit portion of the refunds.

CERTIFICATE OF TAX REFUNDS - FORM 17TC
(Continued)

Applying Form 17TC Data to Apportionment Sheet Form 102

The taxing district total of the **Refunded to Taxpayer** column of the Form 17TC is entered on Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Net Tax, Penalty and Interest** column of Section A of the Apportionment Sheet.

The taxing district total of the **Total Tax Replacement Credit** column of the Form 17TC is entered on Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Property Tax Replacement Credit** column of Section A of the Apportionment Sheet. This total includes the state portion of property tax replacement credit and, if applicable, the local LOIT (CAGIT or COIT) property tax replacement credit.

The taxing district total of the **Total Homestead Credit** column of the Form 17TC is entered on Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded**, in the **Homestead Credit** column of Section A of the Apportionment Sheet. This total includes the State and HEA1001 state portion of homestead credit and, if applicable, COIT homestead credit, CEDIT homestead credit, CEDIT residential property tax replacement credit, local LOIT (CAGIT or COIT) homestead credit, and/or local LOIT (CAGIT or COIT) residential property tax replacement credit.

The taxing district total of the **Total** column of the Form 17TC should agree with the **Total** column of Line 3, **Less: Erroneous Tax, Penalties and Interest Refunded** of the Apportionment Sheet Form 102, Section A.

TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

Our office has constructed a Treasurer and Auditor Excise Tax Reconciliation Worksheet to be used to reconcile the License Excise Tax. Making certain the reconciliation worksheet is complete and correct will provide assurance the balance of license excise tax for the next settlement is accurate. The License Excise Tax amount reported by the county treasurer on the Form 49TC will be an amount different from the amount being distributed by the county auditor.

Following are instructions of the amount to be entered on each line of the Treasurer and Auditor Excise Tax Reconciliation Worksheet.

County Treasurer Certified Excise Tax. The amount entered on this line is the amount certified by the county treasurer on the License Excise Tax Collected line in Column 6 of the Treasurer's Certification of Tax Collections Form 49TC. The excise tax certified on the Form 49TC must be the total of all excise tax types shown in the Other Sources Section of the treasurer's cash book as of the date of the treasurer's certification. The total excise tax types may include vehicle excise tax, auto excise tax, boat excise tax, watercraft excise tax, aircraft excise tax, auto rental excise tax, excise tax replacement and/or lottery credit. No county will have all of these excise tax types because in my description of excise tax types I have included all of the different labels I have heard county auditors and county treasurers give to the types of excise tax. The total excise tax certified by the county treasurer does not include excise surtax and wheel tax. In other words the excise tax certified on the Form 49TC by the county treasurer and shown on the excise tax reconciliation must not include excise surtax and wheel tax.

Plus: Excise Tax Advance Total. The amount entered on this line is the excise tax amount advanced to taxing units since the last settlement. Each time excise tax was advanced a quietus should have been prepared and posted to the treasurer's cash book and the auditor's funds ledger. On the treasurer's cash book the quietus should have reduced the excise tax in the Other Sources Section of the cash book and increased the funds ledger amount in the Funds Ledger Section of the cash book. The excise tax certified by the treasurer is the excise tax shown in the Other Sources Section of the cash book as of the certification date and this amount of excise tax has been reduced by the amount of the excise tax advances, but the excise tax included in the settlement by the county auditor is not reduced by the excise tax advances and this is the reason the excise tax advance amount is a treasurer and auditor excise tax reconciliation item.

Minus: Excise to be Distributed at Settlement. The amount entered on this line is the total of Column 12 of the Form 49TC. The excise tax to be distributed is the excise tax determined by the county auditor as of the county auditor's cut-off date minus the excise tax allocation amounts and minus the amount, if any, deducted for watercraft or boat excise tax refunds. The county auditor's excise tax cut-off date is the "as of" date chosen by the county auditor to include excise tax in the settlement. New for 2012, the June Settlement excise tax cut-off date is the end of March and the December Settlement excise tax cut-off date is the end of September. The excise tax cut-off date can be another date as long as it is reasonable and is consistent from year to year.

The amount entered on this line must be entered as a positive amount.

TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

Continued...

Minus: Excise Tax to be Distributed to County General Fund for Reimbursement of Watercraft or Boat Excise Tax. The amount entered on this line is the amount deducted from excise tax for reimbursements of watercraft or boat excise tax refunds paid from the county general fund. If a refund of watercraft or boat excise tax is paid by the county, then the county should be reimbursed from excise tax at the next settlement. The reimbursement is accomplished by deducting the refund amount from the applicable taxing district excise tax amount. This deduction is to occur before the calculation of the excise tax allocation amounts. A quietus to the general fund equal to the refund deduction amount is prepared at the time settlement quietus are prepared. At the time settlement quietus are posted to the cash book the excise refund quietus is posted against the excise tax in the Other Sources Section of the cash book and reduces the excise tax in the Other Sources Section of the cash book. The quietus is also posted to the Funds Ledger Section of the cash book and increases the Funds Ledger Section of the cash book.

The amount entered on this line must be entered as a positive amount.

Minus: Welfare and School Excise Tax Allocations. The amount entered on this line is the Remittance to State amount from the Excise Tax Allocation Worksheet.

Equals Treasurer and Auditor Excise Tax Difference. The amount on this line is calculated by the worksheet. The calculation is Line 1 plus Line 2 minus Lines 3, 4 and 5. If this reconciliation worksheet is completed correctly, then Line 6 should rarely equal zero because there is almost always a timing difference between the excise tax certified by the county treasurer and the excise tax included in the settlement by the county auditor. A difference amount on Line 6 is acceptable, but Lines 7 through 9 should account for the difference and Line 10 should equal zero.

Plus: Auditor of State Excise Tax Cut Replacement Distribution Included by County Auditor in Excise Tax, but Not Received by County Treasurer by Treasurer Certification Date and Not Included in Treasurer's Certified Amount. If the county auditor's June Settlement excise tax cut-off date is the end of March and the county auditor included in the June Settlement excise tax the auditor of state excise tax cut replacement distribution sent in April for the March excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in April for the March excise tax cut, then the April excise tax cut replacement distribution for the March excise tax cut is the amount shown on this line.

If the county auditor's December Settlement excise tax cut-off date is the end of September and the county auditor included in the December Settlement excise tax the auditor of state excise tax cut replacement distribution sent in October for the September excise tax cut and the county treasurer did not include in the excise tax certification the excise tax cut replacement distribution sent in October for the September excise tax cut, then the October excise tax cut replacement distribution for the September excise tax cut is the amount shown on this line.

TREASURER AND AUDITOR EXCISE TAX RECONCILIATION WORKSHEET

Continued...

Minus: Excise Tax Received after the Auditor Cut-off Date. The amount entered on this line is the excise tax received by the treasurer after the county auditor's cut-off date and is not included in the settlement by the county auditor, but is posted to the treasurer's cash book and included in the treasurer's certified excise tax amount.

For example, if the county auditor's June Settlement excise tax cut-off date is the end of March and the treasurer receives deposits of April excise tax that are posted to the cash book and included in the certified excise tax amount, then the April deposits are shown on this line.

If the county auditor's December Settlement excise tax cut-off date is the end of September and the treasurer receives deposits of October excise tax that are posted to the cash book and included in the certified excise tax amount, then the October deposits are shown on this line.

The above scenarios typically occur when the treasurer's practice is to post branch excise to the cash book at the same time the BMV reports the branch deposits to the treasurer.

Plus: Excise Tax Included by County Auditor in Excise Tax and is Excise Tax Received Within the County Auditor's Excise Tax Cut-off Date, but not Yet Posted to the County Treasurer's Cash Book and Not Included in the Treasurer's Certified Amount. The amount entered on this line is the excise tax received by the treasurer by the county auditor's cut-off date and is included in the settlement by the county auditor, but is not posted to the treasurer's cash book and is not included in the treasurer's certified excise tax amount.

For example, if the county auditor's June Settlement excise tax cut-off date is the end of March and not all of the deposits of March excise tax are posted to the cash book and included in the certified excise tax amount, then the un-posted and uncertified March excise tax amounts are shown on this line. This situation typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the March bank statement received in April and posted in April did not included all of the March excise tax amounts.

If the county auditor's December Settlement excise tax cut-off date is the end of September and not all of the deposits of September excise tax are posted to the cash book and included in the certified excise tax amount, then the un-posted and uncertified September excise tax amounts are shown on this line. This situation typically occurs when the treasurer only post branch excise tax to the cash book when the branch bank statement is received and the September bank statement received in October and posted in October did not included all of the September excise tax amounts.

It would be very, very rare to have an amount on Line 8 and an amount on Line 9.

Equals: Reconciled difference. The amount on this line is calculated by the worksheet. The calculation is Line 6 plus Line 7 and 9 minus Line 8. If this reconciliation worksheet is completed correctly and the treasurer and auditor excise tax accounting are in balance, then this line will equal zero.

EXCISE TAX ALLOCATION DEDUCTIONS

Prior to the calculation of the distribution of excise tax a portion of excise tax is deducted for allocations to be sent to the Settlement Department at Settlement. The calculation of the allocations will be made by using the Excise Tax Allocation Deduction Worksheet provided by the Auditor of State's Office. The Auditor of State's office will be providing the Excise Tax Allocation Deduction Worksheet to each county. **The current worksheet must be used.**

At Settlement enter in the "Total Excise" column of the Excise Tax Allocation Deduction Worksheet the excise tax available for distribution before the deduction of the excise tax allocations.

The Excise Tax Allocation Deduction Worksheet will calculate the SWETA Deduction, the 2009 Welfare Excise Tax Allocation Deduction and the 2009 School Excise Tax Allocation Deduction based on the excise tax amount entered in the "Total Excise" column and the excise tax allocation factors entered in the SWETA, 2009 Welfare and the 2009 School factor columns.

In the final column of the Excise Tax Allocation Deduction Worksheet is the excise tax amount for distribution after the deduction of the allocations. The excise tax amount in the final column is the excise tax amount to be entered in Column 12 of the County Treasurer's Certificate of Tax Collections – Form 49TC. The excise tax amount in the final column of the Excise Tax Allocation Deduction Worksheet is also the excise tax amount entered on the "License Excise Tax For Apportionment" line of the Apportionment Sheet and the Settlement Sheet.

When the Settlement is filed with the Settlement Department the Excise Tax Allocation Deduction Worksheet must be emailed to the Settlement Department.

At the time the Settlement quietus are prepared the total of the Excise Tax Allocation Deduction Worksheet must be quietus to a separate fund. You can, if you want, quietus all three allocation amounts to the same fund you have quietus SWETA to in the past, or you can establish a new fund and quietus all three of the allocations to the new fund.

At the time Settlement distribution checks are issued to taxing units a check must be sent to the Settlement Department for the total of the excise tax allocation deductions.

Final approval of the Settlement will not be given until the Settlement Department has received the check for the total excise tax allocations as shown on the Excise Tax Allocation Deduction Worksheet.

FORM 102 - APPORTIONMENT SHEET

SECTION A

The Apportionment Sheet Form 102 is very similar to the Settlement Sheet Form 105. Both have a Section A for June Settlement, a Section A-1 for December Settlement and a Section B for the apportionment of taxes. Only the Settlement Sheet Form 105 has a Section C for fines and fees due state amounts. An Apportionment Sheet Form 102 is prepared for each taxing district. The Settlement Sheet Form 105 is the total of all Apportionment Sheets. Some counties have replaced Apportionment Sheets with worksheets generated from tax systems, or have created Apportionment Sheets with spreadsheet software. Whether you use the State Board of Accounts prescribed Apportionment Sheet (an example of which is illustrated on page 9-43 of the County Auditor's Manual), worksheets generated by your tax system, or an electronic spreadsheet created using spreadsheet software, the following instructions apply to the completion of the Apportionment Sheet.

SECTION A		JUNE SETTLEMENT	NET TAX, PEN & INT	PROPERTY TAX REPL. CREDIT	HOMESTEAD CREDIT	TOT AL
1	Collections Certified by County Treasurer:					
2	Property Tax		0.00	0.00	0.00	0.00
3	Less: Erroneous Tax, Penalties & Interest Refunded		0.00	0.00	0.00	0.00
4	Less: State's Share of 2008 and Prior Delinquent Tax and Penalties Collected		0.00	XXXXXXXXXX	XXXXXXXXXX	0.00
5	Other Pre-apportionment Adjustments		0.00	0.00	0.00	0.00
6	Net Property Tax For Apportionment		0.00	0.00	0.00	0.00
7	License Excise Tax For Apportionment		0.00			0.00
8	TOTAL FOR APPORTIONMENT - Total of Lines 4 and 5		0.00	0.00	0.00	0.00

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the amount certified by the treasurer in column 3 of the Treasurer's Certificate of Tax Collections Form 49TC. If the treasurer has included surplus tax collections in column 1 or column 2 of the Form 49TC, then the amount on line 2 should be the column 3 amount of the Form 49TC less the surplus tax collections.

Line 2 - Property Tax

Property Tax Replacement Credit Column – Is the amount certified by the treasurer in column 4 of the Treasurer's Certificate of Tax Collections Form 49TC. If the county has LOIT (COIT or CAGIT) property tax replacement credit, then the Property Tax Replacement Credit Column will equal the LOIT property tax replacement credit. The LOIT property tax replacement credit amount included in the Property Tax Replacement Credit Column will depend on the LOIT distributions the county has received from the state.

If the treasurer has not certified an amount in Column 4 of the Form 49TC and the county does have LOIT (COIT or CAGIT) property tax replacement credit, then the auditor is to include on Line 2 of the Apportionment Sheet at least 5/12's of the LOIT property tax replacement credit amount shown in Column 10 Section 5 of the Abstract.

Any Settlement filed by a LOIT property tax replacement credit county that does not include LOIT property tax replacement credit will not be approved.

FORM 102 - APPORTIONMENT SHEET
SECTION A
(Continued)

Line 2 - Property Tax

Homestead Credit Column – Is the amount certified by the treasurer in column 5 of the Treasurer’s Certificate of Tax Collections Form 49TC.

NOTE: **If applicable, the CEDIT HSC amounts must be distributed at least 5/12th of the CEDIT HSC amounts shown in Section 5, Column 12 of the abstract.**

If applicable, the abstract CEDIT HSC amount must be included in the June Settlement. The county auditor should have written a warrant to the county treasurer from the CEDIT HSC Fund. The county treasurer should have posted the warrant to the treasurer's cashbook as CEDIT HSC. The taxing district breakdown should have been the taxing district amounts shown on the abstract. **If these steps have not been done, then they need to be completed at this time and before the June Settlement process begins.**

Also, if the county has COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC, then the Homestead Credit Column should include COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC. But the amount included in the Homestead Credit Column will not be the full abstract amount. The COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, or LOIT Res PTRC amount included in the Homestead Credit Column will depend on COIT homestead credit, LOIT (CAGIT or COIT) homestead credit, and/or LOIT Res PTRC distributions the county has received from the state. At a minimum the amount or amounts should be at least 5/12’s of the Abstract amount.

Any Settlement filed that does not include the proper amount of homestead credit or, if applicable, residential property tax replacement credit will not be approved.

Line 2 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the Homestead Credit column.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the amount from the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

Line 3 - Less: Erroneous Tax Penalties and Interest Refunded

Property Tax Replacement Credit Column – Is the amount from the **Total Tax Replacement Credit** column of the Certificate of Tax Refunds Form 17TC.

FORM 102 - APPORTIONMENT SHEET
SECTION A
(Continued)

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Homestead Credit Column – Is the amount from the **Total Homestead Credit** column of the Certificate of Tax Refunds Form 17TC.

Line 3 – TOTAL

Total Column - The amount in the **Total** column is the total of the Net Tax Penalty & Interest column, the Property Tax Replacement column and the Homestead Credit column. This amount should also equal the Total Refund column of the 17TC.

Line 4 – Less: State’s Share of 2008 and Prior Delinquent Tax and Penalties Collected

NOTE: This line will only be used if your county opts to continue to track and distribute the 2008 & prior delinquent tax collections.

Net Tax Penalty and Interest Column – Line 4 of Section A of the Apportionment Sheet is equal to the amount shown in the “Taxing District Total Deduction Amount” column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

Line 4 - TOTAL

Total Column – The amount in the **Total** column is the same as the amount in the Net Tax Penalty & Interest column.

Line 5 – Other Pre-apportionment Adjustments

NOTE: The Apportionment Form 102, Section A, Line 5 is the amount of pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements, late payment penalty collections for special assessments and ineligible homestead back taxes and civil penalties, or any other pre-apportionment adjustments deemed necessary.

Net Tax Penalty and Interest Column – Line 5 of the Section A of the Apportionment Sheet is amount of any pre-apportionment adjustments that need to be made.

Line 5 – Other Pre-apportionment Adjustments

Property Tax Replacement Credit Column - Line 5 of the Section A of the Apportionment Sheet is the amount of any pre-apportionment adjustments for property tax replacement credit. This line is not to be used for property tax replacement credit from refunds. Property tax replacement credits for refunds are entered on line 3.

FORM 102 - APPORTIONMENT SHEET
SECTION A
(Continued)

Line 5 – Other Pre-apportionment Adjustments

Homestead Credit Column - Line 5 of the Section A of the Apportionment Sheet is the amount of any pre-apportionment adjustments for homestead credit. This line is not to be used for homestead credit from refunds. Homestead credits for refunds are entered on line 3.

Line 6 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column - Line 6 of Section A of the Apportionment Sheet is equal to line 2 minus line 3 minus line 4 minus line 5. The **Net Tax Penalty and Interest** column amount on line 6 of Section A of the Apportionment Sheet is the amount to be entered in column 8, Tax, Penalties and Interest column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 6 - Net Property Tax for Apportionment

Property Tax Replacement Credit Column - Line 6 of Section A of the Apportionment Sheet is equal to line 2 minus line 3 minus line 5. The **Property Tax Replacement Credit** column amount on line 6 of Section A of the Apportionment Sheet is the amount to be entered in column 9, Property Tax Replacement Credit column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 6- Net Property Tax for Apportionment

Homestead Credit Column - Line 6 of Section A of the Apportionment Sheet is equal to line 2 minus line 3 minus line 5. The **Homestead Credit** column amount on line 6 of Section A of the Apportionment Sheet is the amount to be entered in column 10, Homestead Credit column of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 6- Net Property Tax for Apportionment

Total - Line 6 of Section A of the Apportionment Sheet is equal to line 2 minus line 3, minus line 4, and minus line 5. The **Total** column amount on line 6 of Section A of the Apportionment Sheet is the amount of property tax to be apportioned in the June Settlement and is the amount to be entered in column 11, Total Property Tax for Distribution column of the Treasurer's Certificate of Tax Collections Form 49TC.

Also, the total of the **Total Net Property Tax** column of **Section B** of the Apportionment Sheet **must** agree with the **Total** column on **line 6 of Section A** of the Apportionment Sheet.

Line 7 License Excise Tax For Apportionment - Line 7 of Section A of the Apportionment Sheet is equal to the amount of excise tax apportioned in the June Settlement.

The amount on line 7 is the amount for column 12, License Excise Tax Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC. Do not include SWETA, 2009 welfare excise tax, or 2009 school excise tax in Column 12 of the 49TC.

FORM 102 - APPORTIONMENT SHEET

SECTION A

(Continued)

The excise tax apportioned is the excise tax **after the deduction of the state welfare excise tax, the 2009 welfare excise tax, and 2009 school excise tax allocations.** Worksheets and instructions for calculating the state welfare excise tax, the 2009 welfare excise tax and the 2009 school excise tax allocations were provided previously.

Do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations on line 6 of the Apportionment Sheet.

Also, **do not include** the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations in Section B of the Apportionment Sheet.

The total of the **License Excise Tax** column of **Section B** of the Apportionment Sheet must agree with **TOTAL** column on **line 7** of **Section A** of the Apportionment Sheet.

Line 8- Total For Apportionment - Line 8 of Section A of the Apportionment Sheet is equal to line 6 plus line 7. The **Total** column of line 8 should agree with column 13 Total Distributed column of the Treasurer's Certificate of Tax Collections Form 49TC.

FORM 102 - APPORTIONMENT SHEET

SECTION B

In Section B enter the apportionment of property tax and license excise tax. The amount of property tax apportioned will be the total of line 6 of Section A. The amount of license excise tax apportioned will be the total of line 7 of Section A.

All counties have computer programs that calculate the apportionment. To test your program the instructions on how to manually calculate apportionments is located on page 9-38 of the County Auditor's Manual.

The property tax rates used to apportion property taxes are the property tax rates certified by the DLGF, except for taxing districts in counties where there are circuit breaker credit exempt referendum funds and for Lake and St. Joseph circuit breaker credit exempt debt service and lease rental funds. In these taxing districts adjusted property tax rates are used to calculate the distribution of property taxes.

The DLGF certified rates are adjusted to exempt the affected funds from the circuit breaker revenue loss. The adjusted property tax rates are calculated by the auditor of state's office based on the circuit breaker credit amount reported on the current year abstract. The adjusted property tax rates are provided by the auditor of state's office to the county auditor of the affected counties.

The property tax rates used to apportion excise tax in counties that have adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates plus the DLGF LOIT equivalency rates. The property tax rates used to apportion excise tax in counties that have not adopted the Operating Levy Freeze LOIT are the DLGF certified property tax rates.

If a TIF area exists in a taxing district, then the amount of property tax that is to be distributed to the Redevelopment Commission **must be deducted before the apportionment of property taxes is calculated.** The amount of property tax to be deducted and distributed to the Redevelopment Commission will be the TIF taxes and, if applicable, TIF Increment Replacement (TIR) taxes within the TIF District. The amount of property tax to be distributed to the Redevelopment Commission is **entered as a fund amount** at the bottom of Section B (Lines 95, 96 and 97). The TIF amount and, if applicable, the TIR taxes within the TIF District must be shown separately. If your county does not have a TIF district you can skip over all of the following explanations

The TIR tax distribution to the Redevelopment District will be composed of two parts. One part will be the TIR taxes from within the TIF District and the other part will be the TIR taxes outside of the TIF District.

Part One: The TIR tax distribution of the TIR taxes from **within** the TIF District **must be deducted before** apportionments are calculated.

Part Two: The TIR tax distribution of TIR taxes **outside** of the TIF District **will not** be deducted and will be one of the regular apportionments calculated on the TIR tax rate.

County auditors determine the amount of TIF dollars to distribute to a Redevelopment Commission by either tracking payments, or by using the Abstract. **Basing the TIF distribution on the payments is the most preferred method.**

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

When payments are used as the basis of determining the TIF distribution, then payments must be tracked parcel by parcel and delinquencies must be shown separately on the TIF District line of the next year's Abstract.

When the Abstract is used as the basis, then the TIF amounts shown on the Abstract are the basis of the TIF distribution and delinquencies are not tracked and are not shown separately on the TIF District line of the next year's Abstract. Reasons for using the Abstract as the basis of determining the amount of TIF dollars to distribute to a Redevelopment Commission are:

- Tax collection system does not have the capability of tracking payments on TIF parcels.
- Using the Abstract as the basis of the TIF distribution is easier than using payments as the basis, especially when there are many parcels in a TIF District.
- While in some years using the Abstract as the basis of the TIF distribution may result in distributing TIF dollars that were not paid by the taxpayer, ultimately the taxes could be paid because of tax sale enforcement procedures. Keep in mind there is no guarantee the property will be sold and taxes paid through the tax sale process.

BANKRUPTCY IN A TIF DISTRICT

If a taxpayer in the TIF District has filed bankruptcy or a bankruptcy is pending, then tax payments should be the basis of the TIF distribution and not the Abstract. Also, you should watch closely for other non-payment issues. In the situation where there is a delinquent taxpayer(s) whose assessed value generates a large portion of the increment of a TIF District, tax payments should be the basis of the TIF distribution and not the Abstract.

- If the Abstract has been the basis for distributions to the Redevelopment Commission and a TIF District is ending and there are unpaid taxes, then the final distribution to the Redevelopment Commission must be adjusted for the unpaid taxes at that time.
- Finally, when DLGF approved tax rates they used the TIF increment assessed value with the assumption of full payment. Therefore using the Abstract rather than payments as the basis of the TIF distribution reflects the TIF tax dollars that were subtracted out when tax rates were approved and reflects what the Redevelopment Commission is anticipating as the TIF distribution.
- If the abstract is used as a basis for distribution to the Redevelopment Commission and there is a correction to a TIF parcel, then the abstract amount must be adjusted prior to the calculation of the TIF district distribution.

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

TAX INCREMENT REPLACEMENT

With the Tax Increment Replacement (TIR) taxes it will become more difficult in some TIF Districts to determine the TIF distribution by tracking payments. The reason is the TIF distribution will be the combination of the TIF taxes and TIR taxes.

Before the introduction of TIR and the taxes paid method was the method of determining the TIF distribution, the TIF distribution amount was the amount of TIF taxes paid. Now with TIR, if the taxes paid method is used to determine the TIF distribution amount, the TIF distribution will be the combination of the amount paid prorated between TIF and TIR

Aspects of TIR

The following sentences and paragraphs explain how to use the Abstract as the method of determining the TIF distribution and the TIR distribution to the Redevelopment Commission. Before I begin I want to point out an aspect of TIR.

TIF, TIR & REDEVELOPMENT AREA

TIR OUTSIDE TIF: Is the TIR taxes from the **entire** redevelopment area.

TIR INSIDE TIF: Is the TIR taxes on the **increment value** in the TIF District.

If the redevelopment area encompasses several taxing districts, then the Redevelopment Commission will receive a TIR distribution based on the TIR rate in those several taxing districts.

A redevelopment area created by a city or town is the entire incorporated area of the city or town. A redevelopment area created by a county, it is the entire unincorporated area of the county.

If there is a TIR rate for a TIF District in a redevelopment area created by a city or town, then the TIR rate will be charged in all of the taxing districts that make up the incorporated area of the city or town.

If there is a TIR tax rate for a TIF District in a redevelopment area created by a county, then the TIR rate will be charged in all of the taxing districts that make up the unincorporated area of the county.

The tax distribution (**including excise**) allocated to the TIR based on the TIR rate (outside the TIF District) will be distributed to the Redevelopment Commission as a TIR distribution. In other words, the TIR distribution is set up as a fund to be distributed to the Redevelopment Commission. This fund will receive property and excise tax in the normal process of the allocating taxes based on tax rates. The TIR tax distribution generated by the TIR rate on the redevelopment area **outside** of the TIF District area will **not** be taken off the top prior to calculating tax distributions.

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

In the following explanation the Abstract amounts being referred to are the amounts on the TIF District lines below the subtotal. The following explanation may refer to Abstract columns that you will not have amounts in, because the explanation is covering every possible combination and not any one county will have every possible combination. Don't let this confuse you. If an Abstract column is mentioned that you do not have an amount in, just skip over that step and proceed to the next step

Keep in mind as you read the following it is being explained how to use the Abstract to determine the Apportionment Sheet Section B TIF tax amount and, if applicable, the TIR tax amount within the TIF District. After the Section B amount has been determined, the final amount distributed (the amount you write the check for) will need to be reduced by any amounts that have been advanced to the Redevelopment Commission.

THE TIF TAX AMOUNT IS DETERMINED AS FOLLOWS

Abstract Section 4 Column 25 TIF

Equals: Total TIF Amount for the Year

Divided by 2 Equals: June Settlement Apportionment Sheet Section B TIF Amount

The above Section B TIF amount will be deducted from property taxes **prior to calculating tax distributions**. Also, the above Section B TIF amount will be shown as a fund amount in Section B Line 95 of the Apportionment Sheet and the Settlement Sheet. When you distribute the TIF amount to the Redevelopment Commission you must show the TIF amount separately on the Certificate of Tax Distribution Form 22.

The final amount of TIF taxes you distribute to the Redevelopment Commission will need to be reduced by any TIF amounts that have been advanced to the Redevelopment Commission.

THE TIR TAX AMOUNT FROM WITHIN THE TIF DISTRICT IS DETERMINED AS FOLLOWS

Abstract Section 4 TIR Column on the TIF District line of the Abstract

Divided by 2 (See Note Below)

Equals: June Settlement Apportionment Sheet Section B TIR Amount (See Note Below)

NOTE

The June Settlement amount calculated here is only the TIR tax amount from within the TIF District and is not the TIR tax amount from outside of the TIF District.

FORM 102 - APPORTIONMENT SHEET

SECTION B

(Continued)

The aforementioned Section B TIR amount will be deducted from property taxes **prior to calculating tax distributions**. Also, the above Section B TIR amount will be shown as fund amount in Section B Line 96 of the Apportionment Sheet and the Settlement Sheet. When you distribute the TIR amount to the Redevelopment Commission you must show the TIR amount separately on the Certificate of Tax Distribution Form 22.

The final amount of TIR taxes you distribute to the Redevelopment Commission will need to be reduced by any TIR amounts that have been advanced to the Redevelopment Commission.

TIR TAXES OUTSIDE THE TIF DISTRICT

In addition to the TIR tax distribution from within the TIF District, the Redevelopment Commission will receive a TIR tax distribution from the TIR taxes outside of the TIF District. The TIR tax distribution from outside the TIF District **will not** be deducted from property taxes prior to calculating tax distributions. The TIR tax distribution (including excise tax) from outside the TIF District will be determined when you calculate regular tax distributions with your tax distribution programs.

The TIR tax distribution from outside the TIF District must be shown separately in Section B Line 97 of the Apportionment Sheet and the Settlement Sheet. The TIR tax distribution from outside the TIF District is distributed to the Redevelopment Commission and it must be shown separate from the TIR tax distribution within the TIF District on the Certificate of Tax Distribution Form 22.

	Total Net Property Tax	License Excise Tax	Total Property And Excise
TIF-All Districts	0.00	0.00	0.00
TIR Inside TIF-All Districts	0.00	0.00	0.00
TIR Outside TIF- All Districts	0.00	0.00	0.00

The final amount of TIF taxes you distribute to the Redevelopment Commission will need to be reduced by any TIF amounts you have advanced to the Redevelopment Commission.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

The Form 49TC **must be emailed** to the Settlement Department when the Settlement is filed.

The Excel spreadsheet Form 49TC must be provided to the treasurer at the beginning of the June Settlement process.

The Treasurer will complete Columns 1 through 7 with the actual collections.

NOTE: The 49TC contains references to the collections of the 2008 and prior delinquent tax and penalty collections. However, your county may not opt to continue to track the collections of the 2008 and prior delinquent tax and penalty collections.

In the **Current and Delinquent Tax, Penalties and Interest Less 2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 1, Section 1, the treasurer will certify the taxes collected from taxpayers. If the county has opted to continue to track the collections of the 2008 and prior delinquent tax and penalties, this column will not include the collections of 2008 and prior delinquent taxes and penalties.

In the **2008 and Prior Collected Delinquent Tax and Penalty Column**, Column 2, Section 1. If the county has opted to continue to track the collections of the 2008 and prior delinquent tax and penalties, in this column the treasurer will certify the 2008 and prior delinquent tax and penalties collected from taxpayers.

In the **Property Tax Replacement Credit Column**, Column 4, Section 1, the treasurer should certify the local LOIT (CAGIT or COIT) for property tax replacement credit, if applicable.

In the **Homestead Credit Column**, Column 5, Section 1, the treasurer should certify the total of the distributions of the COIT and CEDIT homestead credits, CEDIT Residential PTRC, local LOIT (CAGIT or COIT) homestead credit, and local LOIT (CAGIT or CEDIT) Residential PTRC, if applicable.

Column 6 is the total of Columns 3 through 5.

In the Add: License Excise Tax Collected located below the total line of column 6 the treasurer will certify the license excise tax collections from the Treasurer's cashbook as of the time property tax collections are certified.

Other Collections items of Column 6 of the 49TC are completed as follows:

Excess (Surplus Tax) from Column 7

The treasurer will list the following from the **Other Sources** section of the Cashbook:

Demand Fees, Tax Sale Costs, Conservancy District collections, Ineligible Homestead Credit Tax collections, Ineligible Homestead Credit Civil Penalty collections on the designated lines of the form.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

On the other available lines the treasurer will certify other collections from the Other Sources section of the Cashbook as necessary within the county. Examples of other collections may include:

1. Late Payment Penalties collected on special assessments and ineligible homestead back taxes and civil penalties.

The auditor will need to know the late payment penalty collections on special assessment by taxing district because the auditor will need to make a before apportionment adjustment in each applicable taxing district. The treasurer can communicate this information to the auditor in one of two ways.

Option #1

- Treasurer enters the collection amounts of late payment penalties on special assessments in Column 2 of the 49TC by taxing district
- Collection amounts in Column 2 must agree with the amount the treasurer lists in Other Collections section of the 49TC
- Auditor enters the late payment penalties on special assessments as a line 5 before apportionment adjustment to increase the amount apportioned for each taxing district on the Form 102, Section A (enter the amount as a negative amount because line 5 is subtracted from line 4 and the subtraction of a negative amount will increase line 6)
- After the late payment penalties on special assessments are entered as a before apportionment adjustment the tax system will include the late payment penalties in the apportionments

This option is not an option that is available to counties who opt to continue to track and distribute separately the 2008 and prior delinquent tax and penalties.

If this option is used, then the late payment penalty amounts on special assessments will be reported both in the property tax total of column 6 and in the grand total of column 6. The treasurer will need to account for this when verifying the cash book total collections to total collections reported on the 49TC.

Option #2

- Treasurer provides a separate document listing by taxing district the late payment penalties on special assessments
- The total of the taxing district amounts must agree with the amount listed in the Other Collections section of the 49TC
- Auditor enters the late payment penalties on special assessments as a line 5 before apportionment adjustment to increase the amount apportioned for each taxing district on the Form 102, Section A (enter the amount as a negative amount because line 5 is subtracted from line 4 and the subtraction of a negative amount will increase line 6)
- After the late payment penalties on special assessments are entered as a before apportionment adjustment, the tax system will include the late payment penalties in the apportionments

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

Examples of other collections may include: (continued)

2. Non-sufficient Fund Check Fee collections
3. Sewer Lien collections
4. Weed Cutting Lien collections
5. Line Fencing Lien collections
6. Storm water Lien collections
7. Drainage or Ditch collections
8. Any other certified collections to be distributed

In the **Excess (Surplus) Tax Column**, Column 7, Section 1, the treasurer will certify surplus tax collections.

The Auditor's part of the 49TC is completed as follows:

Col. 8, Tax Penalties and Interest

= The amount in the **Net Tax Penalty and Interest** column of Line 6, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Also, Column 8 should equal Column 3 of the Form 49TC less the delinquent tax and penalty amount on Line 4 of the Apportionment Sheet Section A.

And, if applicable, Column 8 should equal column 3 of the Form 49TC less the other pre-apportionment adjustments on Line 5 of the Apportionment Sheet Section A.

If applicable, Column 8 should also be less than Column 3 of the Form 49TC by the **Refunded to Taxpayer** amount on the Certificate of Tax Refunds Form 17TC.

If the treasurer included surplus tax collections in Column 1 or 2 of the Form 49TC, then Column 8 will also be less than Column 3 by the amount of the surplus tax collected.

Col. 9, Property Tax Replacement Credit

= The amount in the **Property Tax Replacement Credit** column of Line 6, **Net Property Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 9 should also equal Column 4 of the Form 49TC less the **Total Tax Replacement Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If applicable, Column 9 should also equal Column 4 of the Form 49TC less the Property Tax Replacement Credit column of Line 5 for other pre-apportionment adjustments of the Apportionment Sheet Section A.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

If a county does not have LOIT PTRC and there is state replacement credit on the Form 17TC adjustment, then Column 9 will be a negative amount.

Column 9 may be more than Column 4 for LOIT PTRC counties if the treasurer did not include the proper amount of LOIT PTRC in Column 4. See Apportionment Sheet Line 2 property tax replacement credit instructions.

Col. 10, Homestead Credit

- = The amount in the **Homestead Credit** column of Line 6, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 10 should also equal Column 5 of the Form 49TC less the **Total Homestead Credit** amount on the Certificate of Tax Refunds Form 17TC (if applicable).

If applicable, Column 10 should also equal Column 4 of the Form 49TC less the Homestead Credit column of Line 5 for other pre-apportionment adjustments of the Apportionment Sheet Section A.

If a county does not have a local Homestead Credit and there is homestead credit on the Form 17TC, then Column 10 will be a negative amount.

Column 10 may be more than Column 5 if the treasurer did not include the proper amount of homestead credit, if applicable, or residential property tax replacement credit in Column 5, if applicable. See Apportionment Sheet Line 2 homestead credit instructions.

Col. 11, Total Property Tax for Distribution

- = The amount in the **Total** column of Line 6, **Net Tax for Apportionment** line, of the Apportionment Sheet Section A.

Column 11 of the Treasurer's Certificate of Tax Collections Form 49TC also equals column 8 plus column 9 plus column 10 of the Form 49TC.

Col. 12, License Excise Tax Distributed

- = The amount on Line 7, **License Excise Tax Apportionment** line, of the Apportionment Sheet Section A. The column 12 amount will be the excise tax amount **after the state welfare excise tax, 2009 welfare excise tax, and 2009 school excise tax allocations have been deducted.**

DO NOT include the state welfare excise tax, the 2009 welfare excise tax, nor the 2009 school excise tax allocation in Column 12, License Excise Tax Distributed column of the Form 49TC.

FORM 49TC - TREASURER'S CERTIFICATE OF TAX COLLECTIONS

(Continued)

Col. 13, Total Distributed

= The amount in the **Total** column of Line 8, **Total for Apportionment** line, of the Apportionment Sheet Section A.

Column 13 of the Form 49TC also equals column 11 plus column 12 of the Form 49TC.

Columns 14 through 28, Section 2, of the Treasurer's Certificate of Tax Collections Form 49TC are only applicable for the June Settlement, if tax refunds are deducted in the June Settlement and the refunds include property tax replacement credit and/or homestead credit or the treasurer did not include the proper amount of property tax replacement or homestead credit in Column 4 and/or 5 and the auditor did include the proper amount in Column 9 and/or 10. Also, if pre-apportionment adjustments included property tax replacement credit and/or homestead credit, columns 14 thru 28, Section 2 of the 49TC could be affected.

The total of column 17 represents the amount property tax replacement credit that **must be** sent to state when the settlement is filed.

The total of column 18 is the amount of LOIT (CAGIT or COIT) Property Tax Replacement Credit that **must be** paid to or paid from the LOIT (CAGIT or COIT) Property Tax Replacement Credit fund.

The total of column 22 is the amount of state homestead credit that **must be** sent to state when the settlement is filed.

The total of column 23 is the amount of HEA1001 state homestead credit that **must be** paid to or paid from the HEA1001 state homestead credit fund.

The total of column 24 is the amount of the COIT homestead credit that **must be** paid to or paid from the COIT fund.

The total of column 25 is the amount of CEDIT homestead credit that **must be** paid to or paid from the CEDIT Homestead Credit fund.

The total of column 26 is the amount of CEDIT Residential PTRC that **must be** paid to or paid from the CEDIT Residential PTRC fund.

The total of column 27 is the amount of local LOIT (CAGIT or COIT) homestead credit that **must be** paid to or paid from the LOIT (CAGIT or COIT) homestead credit fund.

The total of column 28 is the amount of local LOIT (CAGIT or COIT) Residential PTRC that **must be** paid to or paid from the LOIT (CAGIT or COIT) Residential PTRC fund.

The total of columns 17 and 22 will be netted together and the sum will be the amount sent to the state when settlement is filed.

105 - SETTLEMENT SHEET SECTION A

The Settlement Sheet Form 105 Excel worksheet provided by the Auditor of State's Office must be emailed to the Settlement Department when the Settlement is filed.

The amounts for Section A of the Settlement Sheet Form 105 are the totals of the Apportionment Sheets Form 102 Section A amounts. The Section A amounts should also equal the Certificate of Tax Refunds Form 17TC and the Treasurer's Certificate of Tax Collections Form 49TC totals as follows:

Line 2 - Property Tax

Net Tax, Penalty and Interest Column – Is the total of the Apportionment Sheets amounts.

The amount in the **Net Tax, Penalty and Interest** column on line 2 **should also agree with the total** of the Total Current and Delinquent Tax, Penalties and Interest column, column 3 of the Treasurer's Certificate of Tax Collections, **except** if the treasurer has included surplus tax collections in columns 1 and 2 of the Treasurer's Certificate of Tax Collections. If surplus tax collections are included in Column 1 of the Form 49TC, then the amount on line 2 of Section A of the Settlement Sheet should agree with the total of column 3 of the Treasurer's Certificate of Tax Collections less the total of surplus tax collections included in Columns 1 and 2.

Line 2 - Property Tax

Property Tax Replacement Credit Column – Is the total of the Apportionment Sheet amounts.

The Property Tax Replacement Credit included in the June Settlement is equal to the amount certified by the treasurer.

The amount on line 2 should agree with the total of the Property Tax Replacement Credit column, column 4 of the Treasurer's Certificate of Tax Collections Form 49TC.

The line 2 amount will not agree with the total of Column 4 of the Form 49TC if the treasurer did not certify the proper amount in Column 4 and the auditor is including the proper amount on Line 2. See Apportionment Sheet Line 2 instructions.

Line 2 - Property Tax

Homestead Credit Column – Is the total of the Apportionment Sheet amounts. The Homestead Credit included in the June Settlement is equal to the amount certified by the treasurer.

The amount on line should agree with the total of the Homestead Credit column 5 of the Treasurer's Certificate of Tax Collections.

The line 2 amount will not agree with the total of Column 5 of the Form 49TC if the treasurer did not certify the proper amount in Column 5 and the auditor is including the proper amount on Line 2. See Apportionment Sheet Line 2 instructions.

105 - SETTLEMENT SHEET
SECTION A
(Continued)

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Net Tax Penalty and Interest Column – Is the total of the Apportionment Sheet amounts. The amount on line 3 must agree with the grand total of the **Refunded to Taxpayer** column of the Certificate of Tax Refunds Form 17TC.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Property Tax Replacement Credit Column - Is the total of the Apportionment Sheet amounts. The amount on line 3 must agree with the grand total of the **Total Property Tax Replacement Credit** column of the Form 17TC.

Line 3 - Less: Erroneous Tax, Penalties and Interest Refunded

Homestead Credit Column - Is the total of the Apportionment Sheet amounts. The amount on line 3 must agree with the grand total of the **Total Homestead Credit** column of the Form 17TC.

Line 4- Less State's Share of 2008 and Prior Delinquent Tax and Penalties Collected

NOTE: This line will only be used if your county opts to continue to track and distribute the 2008 & prior delinquent tax collections.

Net Tax, Penalty and Interest Column – Is the total of the Apportionment Sheet amounts. It is also equal to the total of the "Taxing District Total Deduction Amount" column of the 2008 & Prior Del Tax Fund Deduction Calculation Worksheet.

Line 5 – Other Pre-apportionment Adjustments

NOTE: The Apportionment Form 105, Section A, Line 5 is the amount of pre-apportionment adjustments to the settlement. Pre-apportionment adjustments may include corrections to prior settlements, late payment penalty collections for special assessments and ineligible homestead back taxes and civil penalties, or any other pre-apportionment adjustments deemed necessary.

Net Tax Penalty and Interest Column – Is the total of the Apportionment Sheet amounts. The amount on line 5 of the Section A of the Form 105 is amount of any net tax, penalty, and interest Pre-apportionment Adjustment that needs to be made.

Line 5 – Other Pre-apportionment Adjustments

Property Tax Replacement Credit Column – Is the total of the Apportionment Sheet amounts. Line 5 of the Section A of the Form 105 is the total amount of pre-apportionment adjustments for property tax replacement credit. This line is not to be used for property tax replacement credit from refunds. Property tax replacement credits for refunds are entered on line 3.

Form 105 - SETTLEMENT SHEET
SECTION A
(Continued)

Line 5 – Other Pre-apportionment Adjustments

Homestead Credit Column – Is the total of the Apportionment Sheet amounts. Line 5 of the Section A of the Form 105 is the total amount of pre-apportionment adjustments for homestead credit. This line is not to be used for homestead credit from refunds. Homestead credits for refunds are entered on line 3.

Line 6 - Net Property Tax for Apportionment

Net Tax Penalty and Interest Column – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus line 3, minus line 4, and minus line 5 of Section A of the Settlement Sheet.

The **Net Tax Penalty and Interest** column amount on line 6 of Section A of the Settlement Sheet **must** agree with the total of the Tax Penalties and Interest column, column 8 of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 6 - Net Property Tax for Apportionment

Tax Replacement Credit Column – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus line 3, and minus line 5 of Section A of the Settlement Sheet.

The **Property Tax Replacement Credit** column amount on line 6 of Section A of the Settlement Sheet **must** agree with the total of the Property Tax Replacement Credit column, column 9 of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 6 - Net Property Tax for Apportionment

Homestead Credit Column – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus line 3, and minus line 5 of Section A of the Settlement Sheet.

The **Homestead Credit** column amount on line 6 of Section A of the Settlement Sheet **must** agree with the total of the Homestead Credit column, column 10 of the Treasurer's Certificate of Tax Collections Form 49TC.

Line 6 - Net Property Tax for Apportionment

Total – Is the total of the Apportionment Sheet amounts and is equal to line 2 minus line 3, minus line 4, and minus line 5 of Section A of the Settlement Sheet.

The total amount on line 6 of Section A of the Settlement Sheet is the total amount of property tax to be apportioned in the June Settlement and **must** agree with the total of the Total Property Tax for Distribution column, column 11 of the Treasurer's Certificate of Tax Collections Form 49TC.

The total of the **Total Net Property Tax** column of **Section B** of the Settlement Sheet **must** agree with the total column on line 6 of Section A of the Settlement Sheet.

Form 105 - SETTLEMENT SHEET
SECTION A
(Continued)

Line 7 - License Excise Tax for Apportionment – Is the total of the Apportionment Sheet amounts and is equal to the amount of excise tax that is being apportioned in the June Settlement.

The excise tax apportioned is the excise tax after the deduction of the state welfare excise tax, the 2009 welfare excise tax, and the 2009 school excise tax allocations. Do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations on line 6 of the Settlement Sheet. Also, do not include the state welfare excise tax, the 2009 welfare excise tax, or the 2009 school excise tax allocations in Section B of the Settlement Sheet. And do not include the state welfare excise tax, the 2009 welfare excise tax, nor the 2009 school excise tax allocations in Section C.

The amount on line 7 **must** agree with the total of the License Excise Tax Distributed column, column 12, of the Treasurer's Certificate of Tax Collections Form 49TC.

The total of the **License Excise Tax** column of **Section B** of the Settlement Sheet **must** agree with line 7 of Section A of the Settlement Sheet.

Line 8 - Total For Apportionment – Is the total of the Apportionment Sheet amounts and is equal to line 6 plus line 7 of Section A of the Settlement Sheet.

The total column of line 8 **must** agree with total of the Total Distributed column, column 13 of the Treasurer's Certificate of Tax Collections Form 49TC.

Form 105 - SETTLEMENT SHEET

SECTION B

The total of the **Total Net Property Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 6 of Section A of the Settlement Sheet.

The total of the **License Excise Tax** column in Section B of the Settlement Sheet **must** agree with the total of line 7 of Section A of the Settlement Sheet.

Please see Form 102 Apportionment Sheet Section B instructions for Settlement Sheet Section B instructions.

SECTION C

The amounts for Section C are taken from the county's Funds Ledger. **Do not** change the name of any of the funds listed in **Section C**. If you have an additional fine or fee due the State that is not listed please write it in on a blank line.

If your settlement is not processed and approved by June 30th, then the total funds ledger fines and fee amounts listed in **Section C must be remitted by June 30th**. When these amounts are remitted, the Report to State Auditor of Settlement Fines and Fees Due State report form must be used to report the amounts.

When you complete June Settlement you will need to list the amounts in Section C from the Report to State Auditor of Settlement Fines and Fees Due State report form as submitted.

NOTE: SWETA (State Welfare Excise Tax Allocation), 2009 Welfare Excise Tax Allocation and the 2009 School Excise Tax Allocation ARE NOT listed in Section C.

FINES AND FEES FORM 105 SECTION C

INFRACTION JUDGEMENT –I.C. 34-28-5-5 Funds collected by the Clerk of Courts as judgments for violations of statutes defining infractions, for violations of ordinances, or for pleading nolo contendere for a moving traffic violation are remitted on a monthly basis to the county Auditor. The county Auditor will remit the infraction judgment amounts to the state auditor's office each June and December.

OVERWEIGHT VEHICLE FINE-I.C. 9-20-4 Civil Penalties for the transportation of a load on a registered and licensed vehicle or combination of vehicles in excess of the limit fixed in the application for registration. The fine is collected by the County Clerk and is remitted to the County Auditor on a monthly basis. The county Auditor will remit the fee to the state auditor's office each June and December.

FINES AND FEES FORM 105 SECTION C (continued)

SPECIAL DEATH BENEFIT-I.C. 35-33-8-3.2. A \$5.00 fee collected by either the Clerk of the Circuit Court and/or the County Sheriff, if authorized by the Clerk to accept bail bonds; surety bonds; deposit of cash or securities in an amount equal to the bail; bond secured by real estate in the county, where .33 of the true tax value less encumbrances is at least equal to the amount of the bail; and each real estate bond. The \$5.00 special death benefit fee should be retained by the Clerk or Sheriff when the defendant is required to execute a bail bond by depositing cash or securities in an amount not less than 10% of the bail and is not dependent on the outcome of the case. The Clerk and/or Sheriff shall remit the fees to the county Auditor on a monthly basis. The county Auditor will remit the death benefit fee to the state auditor's office each June and December. The state auditor's office receipts the special death benefit remittance into the appropriate fund of the Public Employee's Retirement Fund.

SALE DISCLOSURE FEE-I.C. 6-1.1-5.5. Before a conveyance document is filed with the county auditor a sales disclosure form must be filed. The information is used by the county assessor to formulate trending factors based on sales information. There is a \$10 sales disclosure fee to be paid with the filing. \$5 of the \$10 fee shall be retained by the county for deposit in the County Sales Disclosure Fund. The other \$5 of the \$10 fee is sent to the state auditor's office each June and December settlement. The county should have two sales disclosure funds, one for the county's share of the fee and the other fund for the state's share.

CORONER'S CONTINUING EDUCATION FEE- I.C. 16-37-1-9. A non-reverting state coroners training and education fund that requires if the local department of health is charging a fee for a Certificate of Death under I.C. 16-20-1-27(a), a one dollar and seventy-five cent (\$1.75) coroners education fee must be added to this rate. The local health department shall deposit this fee with the county auditor monthly. The County Auditor is to remit the money to the auditor of state's office each June and December.

ADULT & JUVENILE OFFENDER INTERSTATE COMPACT FEE- I.C. 11-13-4.5-4. This is a \$125.00 application fee charged to parolees and probationers who apply to leave the state. The parole fee is collected by the state department of corrections. The probationer fee is collected by county probation departments and/or county clerks. The probationer fees are remitted monthly to the county auditor. 50% of the fees remitted to the county auditor are to be quietus to the county offender transportation fund. The other 50% of the fees should be quietus to a separate fund called the Adult & Juvenile Offender Compact Fee Fund to be remitted to the state auditor's office each June and December settlement.

MORTGAGE RECORDING FEE-I.C. 24-9-9-1. The county recorder assesses a \$3 fee for each mortgage recorded. The fee is remitted to the county auditor on a monthly basis. \$0.50 of the fee is quietus to the County Recorder's Records Perpetuation Fund. The balance of \$2.50 is quietus to the Mortgage Fee Fund and is remitted to the state auditor's office each June and December settlement.

CHILD RESTRAINT FINE-I.C. 9-19-11. Fine was established for violations of improper or non-existent child restraint systems in vehicles. The County, city and town court clerks collect the fines and should remit the fine to the county Auditor on a monthly basis. The child restraint fines are then remitted to the auditor of state's office each June and December settlement.

FINES AND FEES FORM 105 SECTION C (continued)

CANINE RESEARCH AND EDUCATION FUND-I.C. 6-9-39 If a county fiscal body adopts a County Option Dog Tax, 20% of the collections are to be remitted to the auditor of state's office for deposit in the Canine Research and Education Fund. The other 80% is kept at the county for the uses designated by the fiscal body. The county auditor remits the 20% of the collections to the auditor of state's office each June and December settlement.

FOREST RESTORATION FUND-

For classified forest or wildlands property classified after June 30, 2006 and withdrawn after July 1, 2007 back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are also penalties that apply. The withdrawal penalties are \$100 per withdrawal plus \$50 per acre withdrawn. The back taxes, interest and penalties should be charged as a special assessment. The back taxes collected, interest and 25% of the withdrawal penalty are receipted to the county general fund. 75% of the withdrawal penalty is receipted into the Forest Restoration Fund and remitted to the state with the other fines and fees by June 30, 2010.

For classified forest or wildlands property classified prior to June 30, 2006 and are withdrawn back taxes, interest, and withdrawal penalties are charged. The Department of Natural Resources has a worksheet you will use to calculate the back taxes, interest and penalties.

The amounts of back taxes are charged as if the property had not been classified. The tax rates and PTRC rates to be used when calculating the back taxes are the tax rates and PTRC rates in effect for each year calculated. The back taxes are calculated for the lesser of 10 years or the years the property was classified. Interest is calculated for each year of back taxes charged at a rate of 10% per year.

There are no additional penalties that apply. The back taxes and interest should be charged as a special assessment. The back taxes and interest collected are receipted to the county general fund.

SEX/VIOLENT OFFENDER REGISTRATION FEE-Effective July 1, 2007, the legislative body of a county may adopt an ordinance requiring the local law enforcement authority to collect an annual sex or violent offender registration fee and a sex or violent offender address change fee. If your county adopted the Sex or Violent Offender Registration Fee; Sex or Violent Offender Address Change Fee then 10% of any fees collected must be remitted to the State Sex and Violent Offender Fund per 36-2-13-5.6.

FINES AND FEES FORM 105 SECTION C (continued)

The local law enforcement authority shall transfer fees collected to the county auditor of the county. The amount collected is to be receipted into the county sex and violent offender administration fund. 90% of the fees remitted to the county auditor are receipted to the county sex or violent offender administration fund. At the time of semi-annual settlement 10% of the collections are to be remitted with other fines and fees to the Auditor of State. The Auditor of State will then receipt the fees into the State Sex and Violent Offender Fund.

DLGF HOMESTEAD PROPERTY DATABASE FUND-If an individual's use of property changes so that part or all of the property no longer qualifies for a homestead credit and the individual fails to notify the county auditor within the 60 day notification required by IC 6-1.1-12-37(f), the individual is liable for the additional taxes resulting from the change in the homestead credit or the termination of the homestead credit. The individual is also liable for a 10% civil penalty on the additional taxes. The county auditor shall issue a notice to the individual including a statement the payment is due to the auditor within 30 days of the notice. If payment is made to the auditor within 30 days of the notice, the auditor shall quietus the additional tax amount collected and 99% of the 10% civil penalty amount collected to the County Auditor's Ineligible Deductions Fund. The balance of the civil penalty (1% of the 10% civil penalty) amount collected is quietus to the DLGF Homestead Property Database Fund.

If payment is not received by 30 days of the notice sent by the auditor, the additional tax and civil penalty are added to the tax duplicate for collection. When collected by the county treasurer, the tax amount and civil penalty amount are posted separately in the other sources of the cash book. At settlement the county treasurer will certify in the Other Collections Section of the 49TC the Ineligible Homestead credit Tax Collection amount and Civil Penalty amount. The collection amount of the ineligible homestead credit tax and 99% of the civil penalty collection amount is quietus to the County Auditor's Ineligible Deductions Fund. The remaining 1% of the civil penalty collection amount is quietus to the DLGF Homestead Property Data Base Fund.

At each semi-annual settlement the balance of the DLGF Homestead Property Database Fund is remitted with other fines and fees to the Auditor of State.

FINAL NOTE

If after reading these instructions any portion is unclear you may contact either:

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